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# Quarterly Summary of State and Local Tax Revenue

Issued June 1976

## January—March 1976

Taxes collected by State and local governments in the United States totaled \$150.9 billion during the 12 months ended with March 1976. This reflects an increase of \$12.3 billion, or 8.9 percent, from a year earlier. State taxes amounted to \$85.5 billion, or 9.0 percent more than in the 12 months ended with March 1975. The yield of locally imposed taxes rose 8.7 percent to \$65.4 billion. Following is a summary by type of tax.

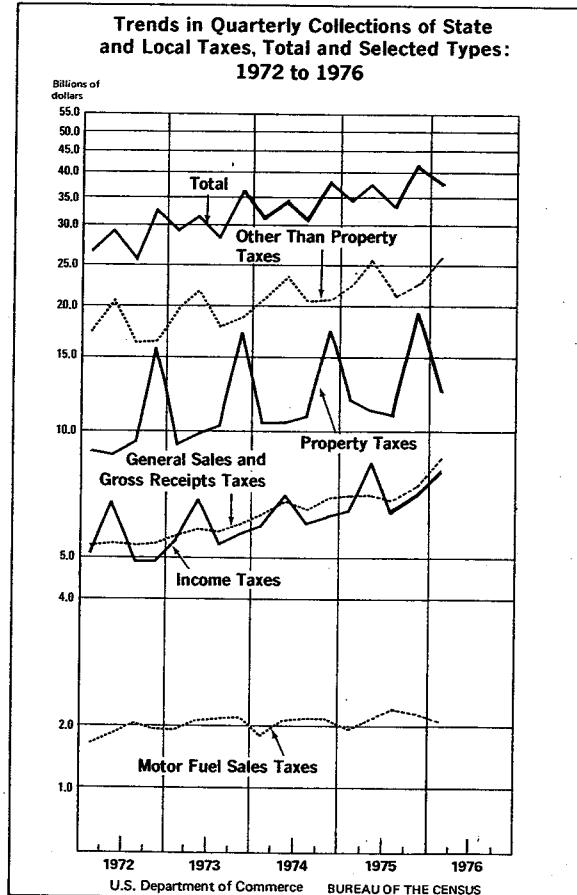
Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase
	1976	1975	
Total.....	150,940	138,611	8.9
Property.....	55,164	50,860	8.5
Other than property.....	95,776	87,751	9.1
General sales and gross receipts.....	31,126	28,673	8.6
Motor fuel sales.....	8,546	8,277	3.3
Individual income.....	23,593	20,891	12.9
Corporation net income.....	7,031	6,418	9.6
Motor vehicle and operators' licenses...	4,412	4,155	6.2
All other.....	21,068	19,337	9.0

Note: See text discussion of "Sources of Data and Limitations."

During the first quarter of calendar 1976, collections of State and local taxes amounted to \$38.7 billion. As compared with the corresponding quarter of 1975, this indicates a rise of \$3.9 billion, or 11.4 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1972.



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in individual State collections for particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972, the component county areas of such SMSA's with 50,000 population or more, and all other county areas outside these SMSA's with a 1972 population of 200,000 or more. Because New England SMSA's are composed of cities and towns rather than entire counties, the table lists, instead, certain State economic areas (SEA's) in Connecticut, Massachusetts, and Rhode Island. The configurations of the SMSA's are presented as defined by the U.S. Office of Management and Budget in August 1973.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

### CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

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<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1975 and State Government Finances in 1974. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1973-74.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent ( $\pm$ ) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:  
First Quarter of 1976 and Prior Periods**  
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>										
1976:										
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	5,962	2,057	1,722	5,474
1975:										
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	5,915	1,293	754	4,716
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	5,529	1,173	874	4,719
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	6,187	2,508	1,062	6,159
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	5,144	1,774	1,579	4,842
1974:										
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	5,328	1,268	709	4,294
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	5,044	1,209	817	4,267
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	5,375	2,167	1,050	5,934
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	4,876	1,505	1,555	4,431
1973:										
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	4,856	1,083	673	3,634
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	4,500	1,017	655	3,535
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	5,341	2,025	1,092	5,212
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	4,505	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
<b>12 MONTHS ENDING</b>										
March, 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	23,593	7,031	4,412	21,068
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	22,775	6,748	4,269	20,436
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	22,188	6,723	4,224	20,014
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	21,703	6,759	4,167	19,562
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	20,891	6,418	4,155	19,337
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	20,623	6,149	4,131	18,926
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	20,151	5,964	4,095	18,266
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	19,607	5,772	3,933	17,534
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	19,574	5,630	3,975	16,812
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	19,202	5,546	3,903	16,629
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	18,380	5,368	3,831	16,404
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	17,977	5,208	3,812	16,287
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	18,038	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,734	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1973-74. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

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**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1976,  
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March		
		1976	1975	Percent change			1976	1975	Percent change
<b>ALABAMA</b>									
Birmingham SMSA.....	785,000	76.2	(NA)	(NA)	Wilmington, Del.-N.J.-Md. SMSA.....	513,300	500.1	409.7	22.1
Jefferson County.....	641,900	68.0	59.7	13.9	New Castle County, Del.....	395,300	62.9	59.6	5.5
Walker County.....	63,200	3.3	(NA)	(NA)	Salem County, N.J.....	61,700	429.4	343.2	25.1
Balance of SMSA <sup>2</sup> .....	80,000	4.9	2.1	133.3	Cecil County, Md.....	56,300	7.8	6.9	13.0
Other county area:					<b>DELAWARE</b>				
Mobile County.....	330,600	16.1	21.4	3-24.8	Wilmington, Del.-N.J.-Md. SMSA.....	513,300	500.1	409.7	22.1
<b>ARIZONA</b>									
Phoenix SMSA (Maricopa County).....	1,172,200	268.1	229.4	16.9	Washington, D.C.-Md.-Va. SMSA.....	3,013,600	859.5	756.9	13.6
Other county area:					Washington, D.C.....	721,000	153.7	148.9	3.2
Pima County (entire Tucson SMSA).....	433,500	126.9	111.1	14.2	Charles County, Md.....	59,200	13.5	11.8	14.4
<b>ARKANSAS</b> (See also Tennessee)									
Other county area:					Montgomery County, Md.....	560,300	212.3	170.9	24.2
Pulaski County.....	313,000	42.5	37.8	12.4	Prince Georges County, Md.....	679,200	174.9	151.8	15.2
<b>CALIFORNIA</b>					Alexandria city, Va.....	108,300	35.7	31.8	12.3
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,660,900	621.8	534.1	16.4	Arlington County, Va.....	153,200	55.6	49.3	12.8
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,926,100	2,880.3	2,592.1	11.1	Fairfax County, Va.....	516,400	163.9	142.7	14.9
Riverside-San Bernardino-Ontario SMSA.....	1,213,900	418.2	377.6	10.8	Prince William County, Va.....	138,000	28.2	30.4	-7.2
Riverside County.....	511,300	181.9	155.1	17.3	Balance of SMSA <sup>2</sup> .....	77,900	21.7	19.3	12.4
San Bernardino County.....	702,600	236.3	222.5	6.2	<b>DISTRICT OF COLUMBIA</b>				
Sacramento SMSA.....	882,600	283.6	253.3	12.0	Washington, D.C.-Md.-Va. SMSA.....	3,013,600	859.5	756.9	13.6
Placer County.....	90,600	36.8	31.7	16.1	Washington, D.C.....	721,000	153.7	148.9	3.2
Sacramento County.....	687,200	207.2	187.8	10.3	Charles County, Md.....	59,200	13.5	11.8	14.4
Yolo County.....	104,800	39.6	33.8	17.2	Montgomery County, Md.....	560,300	212.3	170.9	24.2
San Diego SMSA (San Diego County).....	1,518,000	491.5	429.4	14.5	Prince Georges County, Md.....	679,200	174.9	151.8	15.2
<b>COLORADO</b>					Alexandria city, Va.....	108,300	35.7	31.8	12.3
San Francisco-Oakland SMSA.....	3,135,900	1,454.6	1,321.4	10.1	Fairfax County, Va.....	516,400	163.9	142.7	14.9
Alameda County.....	1,088,600	466.1	424.9	9.7	Prince William County, Va.....	138,000	28.2	30.4	-7.2
Contra Costa County.....	583,600	300.9	268.3	12.2	Balance of SMSA <sup>2</sup> .....	77,900	21.7	19.3	12.4
Marin County.....	214,200	107.4	95.6	12.3	<b>FLORIDA</b>				
San Francisco County.....	677,000	327.3	296.2	10.5	Fort Lauderdale-Hollywood SMSA (Broward County).....	806,800	193.1	140.4	37.5
San Mateo County.....	572,600	252.9	236.4	7.0	Jacksonville SMSA.....	674,900	101.5	86.5	17.3
San Jose SMSA (Santa Clara County).....	1,181,600	490.7	428.2	14.6	Duval County (Jacksonville city).....	551,400	78.3	69.0	13.5
Other county areas:					Miami SMSA (Dade County).....	123,500	23.2	17.5	32.3
Fresno County (entire Fresno SMSA).....	439,400	156.2	132.7	17.7	Orlando SMSA.....	1,415,900	380.0	318.4	19.3
Kern County (entire Bakersfield SMSA).....	337,600	167.1	131.3	27.3	Orange County.....	578,600	118.9	111.8	6.4
Monterey County (entire Salinas-Monterey SMSA).....	260,600	95.3	81.6	16.8	Seminole County.....	410,200	86.2	77.8	10.8
San Joaquin County (entire Stockton SMSA).....	299,200	83.1	(NA)	(NA)	Balance of SMSA <sup>2</sup> .....	130,900	22.0	18.7	17.6
Santa Barbara County (entire Santa Barbara SMSA).....	281,800	(NA)	(NA)	(NA)	Tampa-St. Petersburg SMSA.....	37,500	10.7	15.3	-30.2
Sonoma County (entire Santa Rosa SMSA).....	242,600	85.9	73.1	17.5	Hillsborough County.....	1,332,900	233.5	185.3	26.0
Stanislaus County (entire Modesto SMSA).....	211,100	63.1	56.9	10.9	Pasco County.....	570,800	98.6	84.8	16.1
Ventura County (entire Oxnard-Ventura SMSA).....	430,200	160.1	142.7	12.2	Pinellas County.....	122,000	19.6	14.6	34.1
<b>CONNECTICUT</b>					<b>GEORGIA</b>				
Denver-Boulder SMSA.....	1,391,000	377.4	315.8	19.5	Atlanta SMSA.....	578,600	118.9	111.8	6.4
Adams County.....	211,600	44.6	34.1	30.8	Clayton County.....	1,774,700	444.9	402.6	10.5
Arapahoe County.....	205,600	58.4	47.1	24.0	Cobb County.....	127,800	27.1	23.0	17.8
Boulder County.....	162,000	45.6	37.7	21.0	De Kalb County.....	234,000	46.9	35.4	32.5
Denver County.....	501,600	151.8	136.2	11.5	Fulton County.....	456,700	99.7	97.3	2.5
Jefferson County.....	294,000	76.3	59.7	27.8	Gwinnett County.....	579,800	224.1	206.8	8.4
Balance of SMSA <sup>2</sup> .....	16,000	0.7	0.8	-12.5	Balance of SMSA <sup>2</sup> .....	108,300	20.1	16.6	21.1
Other county area:					Honolulu SMSA (Honolulu County).....	268,200	27.0	23.5	14.9
El Paso County.....	288,000	55.5	48.7	14.0	<b>HAWAII</b>				
<b>ILLINOIS</b> (See also Missouri)									
Chicago SMSA.....	6,971,200	2,238.7	(NA)	(NA)	Honolulu SMSA (Honolulu County).....	691,200	109.7	96.3	13.9
Cook County.....	5,371,900	1,704.7	1,712.2	-0.4	<b>INDIANA</b>				
Du Page County.....	537,800	200.4	184.0	8.9	(See also Kentucky and Ohio)	6,971,200	2,238.7	(NA)	(NA)
Kane County.....	264,100	74.9	68.2	9.8	Chicago SMSA.....	5,371,900	1,704.7	1,712.2	-0.4
Lake County.....	394,700	137.6	(NA)	(NA)	Cook County.....	537,800	200.4	184.0	8.9
McHenry County.....	122,900	35.1	32.9	6.7	Du Page County.....	264,100	74.9	68.2	9.8
Will County.....	279,800	86.0	76.9	11.8	Kane County.....	394,700	137.6	(NA)	(NA)
Other county areas:					McHenry County.....	122,900	35.1	32.9	6.7
Peoria County.....	198,900	26.3	(NA)	(NA)	Will County.....	279,800	86.0	76.9	11.8
Winnebago County.....	243,800	64.2	(NA)	(NA)	<b>ILLINOIS</b> (See also Missouri)				
<b>INDIANA</b>									
Gary-Hammond-East Chicago SMSA.....	643,900	(NA)	(NA)	(NA)	Chicago SMSA.....	6,971,200	2,238.7	(NA)	(NA)
Lake County.....	549,400	160.0	189.5	-15.6	Cook County.....	5,371,900	1,704.7	1,712.2	-0.4
Porter County.....	94,500	(NA)	(NA)	(NA)	Du Page County.....	537,800	200.4	184.0	8.9
Indianapolis SMSA.....	1,144,000	(NA)	273.4	(NA)	Kane County.....	264,100	74.9	68.2	9.8
Hamilton County.....	65,100	13.1	10.3	27.2	McHenry County.....	394,700	137.6	(NA)	(NA)
Hendricks County.....	59,900	(NA)	11.5	(NA)	Will County.....	122,900	35.1	32.9	6.7
Johnson County.....	67,800	7.7	14.0	3.45	<b>ILLINOIS</b> (See also Missouri)				
Marion County.....	792,500	222.3	214.1	3.8	Chicago SMSA.....	6,971,200	2,238.7	(NA)	(NA)
Balance of SMSA <sup>2</sup> .....	158,700	27.0	23.5	14.9	Cook County.....	5,371,900	1,704.7	1,712.2	-0.4
Other county areas:					Du Page County.....	537,800	200.4	184.0	8.9
Allen County.....	288,900	78.4	80.8	-3.0	Kane County.....	264,100	74.9	68.2	9.8
St. Joseph County.....	242,300	48.2	(NA)	(NA)	McHenry County.....	394,700	137.6	(NA)	(NA)
New London County.....	239,700	67.7	55.0	23.1	Will County.....	122,900	35.1	32.9	6.7

See footnotes at end of table.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1976,

and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March		
		1976	1975	Percent change			1976	1975	Percent change
<b>IOWA</b> (See also Nebraska)									
Other county area: Polk County.....	297,600	98.7	105.9	-6.8	MINNESOTA Minneapolis-St. Paul, Minn.-Wis. SMSA.....	2,010,800	719.9	(NA)	(NA)
KANSAS (See also Missouri)					Anoka County, Minn.....	180,300	41.4	(NA)	(NA)
Other county area: Sedgwick County.....	340,700	91.4	(NA)	(NA)	Dakota County, Minn.....	167,100	53.5	43.1	24.1
KENTUCKY (See also Ohio)					Hennepin County, Minn.....	924,800	401.5	333.1	20.5
Louisville, Ky.-Ind. SMSA.....	892,500	(NA)	117.6	(NA)	Ramsey County, Minn.....	461,700	151.5	124.5	21.7
Jefferson County, Ky.....	706,000	103.2	94.9	8.7	Washington County, Minn.....	99,700	29.3	(NA)	(NA)
Clark County, Ind.....	80,900	(NA)	9.9	(NA)	Balance of SMSA <sup>2</sup> .....	177,000	42.7	38.8	10.1
Floyd County, Ind.....	57,700	9.9	10.2	-2.9	Other county area: St. Louis County.....	216,800	44.2	41.7	6.0
Balance of SMSA <sup>2</sup> .....	47,800	3.8	2.6	46.2	MISSISSIPPI (See also Tennessee)				
<b>LOUISIANA</b>									
New Orleans SMSA.....	1,092,600	(NA)	(NA)	(NA)	Other county area: Hinds County.....	224,100	49.3	43.0	14.7
Jefferson Parish.....	393,200	42.9	35.5	20.8	MISSOURI Kansas City, Mo.-Kans. SMSA.....	1,301,600	292.0	294.3	-0.8
Orleans Parish.....	568,700	*38.5	50.0	*-23.0	Clay County, Mo.....	132,900	21.1	27.1	*-22.1
St. Bernard Parish.....	57,400	(NA)	(NA)	(NA)	Jackson County, Mo.....	647,900	123.4	130.1	-5.1
St. Tammany Parish.....	73,300	5.4	5.4	-	Johnson County, Kans.....	232,300	78.1	71.2	9.7
Other county areas: Caddo Parish.....	237,500	28.6	37.6	-23.9	Wyandotte County, Kans.....	185,600	50.7	46.8	8.3
East Baton Rouge Parish.....	309,000	31.0	(NA)	(NA)	Balance of SMSA <sup>2</sup> .....	103,100	18.7	19.1	-2.1
<b>MARYLAND</b> (See also Delaware and District of Columbia)					St. Louis, Mo.-Ill. SMSA.....	2,371,300	524.0	499.3	4.9
Baltimore SMSA.....	2,140,400	450.9	(NA)	(NA)	Franklin County, Mo.....	62,900	10.0	9.2	8.7
Anne Arundel County.....	337,100	53.8	36.3	48.2	Jefferson County, Mo.....	119,400	18.6	17.2	8.1
Baltimore city.....	864,100	191.5	188.4	1.6	St. Charles County, Mo.....	109,600	20.4	19.4	5.2
Baltimore County.....	632,500	136.0	123.9	9.8	St. Louis city, Mo.....	534,000	78.3	81.1	-3.5
Carroll County.....	79,500	14.9	12.9	15.5	St. Louis County, Mo.....	967,200	289.4	269.1	7.5
Harford County.....	134,200	25.6	19.5	31.3	Madison County, Ill.....	249,300	51.8	52.0	-0.4
Howard County.....	93,000	29.1	(NA)	(NA)	St. Clair County, Ill.....	280,400	46.3	45.2	2.4
<b>MASSACHUSETTS</b>					Balance of SMSA <sup>2</sup> .....	48,500	9.2	6.1	50.8
Boston--SEA C.....	3,386,700	1,569.5	1,487.6	5.5	<b>NEVADA</b>				
Essex County.....	644,100	255.1	238.3	7.0	Other county area: Clark County (entire Las Vegas SMSA).....	578,500	(NA)	(NA)	(NA)
Middlesex County.....	1,415,700	647.4	596.9	8.5	Douglas County, Nebr.....	418,200	121.9	111.8	9.0
Norfolk County.....	613,500	278.2	272.8	2.0	Sarpy County, Nebr.....	73,400	(NA)	(NA)	(NA)
Suffolk County.....	713,500	388.8	379.6	2.4	Pottawattamie County, Iowa.....	86,900	(NA)	21.7	(NA)
Springfield--SEA A.....	589,700	188.1	183.2	2.7	<b>NEW HAMPSHIRE</b>				
Hampden County.....	452,800	151.4	148.3	2.1	Other county area: Hillsborough County (entire Manchester-SEA A).....	319,600	80.4	75.8	6.1
Hampshire County.....	136,900	36.7	34.9	5.2	<b>NEW JERSEY</b> (See also Delaware, New York and Pennsylvania)				
Worcester--SEA B (Worcester County).....	648,400	205.7	207.5	-0.9	Jersey City SMSA (Hudson County).....	583,000	223.5	197.9	12.9
Other county areas: Bristol County (entire Fall River-SEA E).....	463,700	135.8	128.7	5.5	Newark SMSA.....	2,019,200	970.2	830.7	16.8
Plymouth County (entire Brockton-SEA D).....	371,800	146.3	120.2	21.7	Essex County.....	896,700	429.4	343.2	25.1
<b>MICHIGAN</b> (See also Ohio)					Morris County.....	395,900	216.4	201.1	7.6
Detroit SMSA.....	4,434,300	1,517.9	1,415.9	7.2	Somerset County.....	200,200	92.3	69.9	32.0
Lapeer County.....	60,500	17.6	10.2	72.5	Union County.....	526,500	232.1	219.7	5.6
Livingston County.....	76,100	22.4	20.4	9.8	New Brunswick-Perth Amboy-Sayreville SMSA (Middlesex County).....	590,200	257.6	235.9	9.2
Macomb County.....	659,300	227.5	219.1	3.8	Passaic County (entire Patterson-Clifton-Passaic SMSA).....	456,200	147.3	144.6	1.9
Oakland County.....	952,500	387.4	335.1	15.6	Other county areas: Mercer County (entire Trenton SMSA).....	319,100	117.2	112.3	4.4
St. Clair County.....	129,600	40.4	48.6	-16.9	Monmouth County (entire Long Branch-Ashbury Park SMSA).....	485,700	207.3	192.4	7.7
Wayne County.....	2,556,300	822.6	782.5	5.1	Ocean County.....	285,600	126.9	114.8	10.5
Flint SMSA.....	522,200	150.0	148.8	0.8	Other county areas: Passaic County (entire Paterson-Clifton-Passaic SMSA).....	456,200	147.3	144.6	1.9
Genesee County.....	453,900	137.2	136.5	0.5	Other county areas: Mercer County (entire Trenton SMSA).....	319,100	117.2	112.3	4.4
Shiawasse County.....	68,300	12.8	12.3	4.1	Monmouth County (entire Long Branch-Ashbury Park SMSA).....	485,700	207.3	192.4	7.7
Grand Rapids SMSA.....	558,700	146.1	130.7	11.8	Ocean County.....	285,600	126.9	114.8	10.5
Kent County.....	419,500	109.4	99.2	10.3	Other county areas: Bernalillo County.....	356,800	54.6	45.3	20.5
Ottawa County.....	139,300	36.7	31.5	16.5	<b>NEW MEXICO</b>				
Other county areas: Ingham County.....	266,600	86.5	77.1	12.2					
Zalamazoo County.....	200,900	67.6	61.6	9.7					
Saginaw County (entire Saginaw SMSA).....	226,900	83.2	63.7	30.6					
Washtenaw County (entire Ann Arbor SMSA).....	250,100	104.8	93.4	12.2					

See footnotes at end of table.

## QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1976, and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March		
		1976	1975	Percent change			1976	1975	Percent change
<b>NEW YORK</b>									
Albany-Schenectady-Troy SMSA.....	799,400	239.7	(NA)	(NA)	Toledo, Ohio-Mich. SMSA.....	781,100	190.1	186.2	2.1
Albany County.....	288,700	90.8	74.3	22.2	Lucas County, Ohio.....	481,600	109.7	116.7	-6.0
Montgomery County.....	56,200	16.4	13.2	24.2	Wood County, Ohio.....	100,700	21.4	18.4	16.3
Rensselaer County.....	153,800	40.6	40.2	1.0	Monroe County, Mich.....	124,800	42.5	35.1	21.1
Saratoga County.....	140,700	40.0	33.8	18.3	Balance of SMSA <sup>2</sup> .....	73,900	16.5	16.0	3.1
Schenectady County.....	159,900	51.9	(NA)	(NA)	Youngstown-Warren SMSA.....	542,900	102.5	97.1	5.6
Buffalo SMSA.....	1,330,700	528.1	460.1	14.8	Mahoning County.....	303,600	53.6	53.3	0.6
Erie County.....	1,093,400	460.2	399.9	15.1	Trumbull County.....	239,300	48.9	43.8	11.6
Niagara County.....	237,300	67.9	60.2	12.8					
Nassau-Suffolk SMSA.....	2,620,700	1,649.5	1,547.5	6.5	<b>OHIO—Continued</b>				
Nassau County.....	1,398,000	979.8	954.0	2.7	Other county areas:				
Suffolk County.....	1,222,700	669.8	593.5	12.9	Butler County (entire Hamilton- Middletown SMSA).....	242,300	58.4	(NA)	(NA)
New York, N.Y.-N.J. SMSA.....	9,634,400	4,133.0	3,698.8	11.7	Lorain County (entire Lorain- Elyria SMSA).....	265,800	78.9	(NA)	(NA)
New York City, N.Y.....	7,567,100	2,977.3	2,610.8	14.0	Stark County.....	380,000	66.5	60.8	9.4
Putnam County, N.Y.....	65,900	35.8	36.0	-0.6					
Rockland County, N.Y.....	246,000	169.4	172.0	-1.5	<b>OKLAHOMA</b>				
Westchester County, N.Y.....	880,800	546.9	505.9	8.1	Oklahoma City SMSA.....	766,200	125.3	(NA)	(NA)
Bergen County, N.J.....	874,600	403.6	374.1	7.9	Cleveland County.....	102,600	19.5	(NA)	(NA)
Rochester SMSA.....	966,400	337.8	301.1	12.2	Oklahoma County.....	550,900	92.2	78.0	18.2
Livingston County.....	55,900	16.5	12.7	Balance of SMSA <sup>2</sup> .....	112,700	13.6	12.8	6.3	
Monroe County.....	706,900	257.0	234.3	9.7	Tulsa SMSA.....	576,100	106.0	88.0	20.5
Ontario County.....	84,600	24.3	21.2	Tulsa County.....	415,600	89.3	71.1	25.6	
Wayne County.....	80,500	30.3	24.1	Balance of SMSA <sup>2</sup> .....	160,500	16.7	16.9	-1.2	
Syracuse SMSA.....	38,400	9.7	8.8						
Madison County.....	645,800	225.7	166.6	35.5	<b>OREGON</b>				
Onondaga County.....	65,100	24.2	17.4	Portland, Oreg.-Wash. SMSA.....	1,079,700	366.8	(NA)	(NA)	
Oswego County.....	472,200	152.4	117.8	Clackamas County, Oreg.....	201,000	67.9	(NA)	(NA)	
	108,500	49.1	31.4	Multnomah County, Oreg.....	538,500	200.5	176.5	13.6	
Other county areas:				Washington County, Oreg.....	190,800	69.8	57.2	22.0	
Broome County.....	216,900	64.5	65.4	Clark County, Wash.....	149,500	28.6	26.9	6.3	
Dutchess County (entire Pough- keepsie SMSA).....	233,300	85.5	73.0						
Oneida County.....	270,300	68.4	49.5	<b>NORTH CAROLINA</b> (See also Virginia)					
Orange County.....	239,700	105.7	82.8	Other county area:					
				Lane County (entire Eugene- Springfield SMSA).....	236,600	81.2	68.0	19.4	
Charlotte-Gastonia SMSA.....	589,300	120.5	106.3	13.4					
Gaston County.....	155,300	17.1	16.9						
Mecklenburg County.....	373,700	96.8	84.8	14.2	<b>PENNSYLVANIA</b>				
Union County.....	60,300	6.6	4.6	Allentown-Bethlehem-Easton, Pa.- N.J. SMSA.....	616,500	129.5	121.8	6.3	
Greensboro-Winston-Salem-High Point SMSA.....	759,500	132.7	(NA)	Carbon County, Pa.....	52,300	10.1	7.3	38.4	
Davidson County.....	100,600	16.3	(NA)	Lehigh County, Pa.....	263,300	44.7	41.2	8.5	
Forsyth County.....	223,200	41.2	33.8	Northampton County, Pa.....	222,600	44.7	41.8	6.9	
Guilford County.....	299,200	63.5	56.1	Warren County, N.J.....	78,400	30.0	31.5	-4.8	
Randolph County.....	82,400	6.9	6.6	Northeast Pennsylvania SMSA.....	633,100	88.8	75.5	17.6	
Balance of SMSA <sup>2</sup> .....	54,100	4.8	3.8	Lackawanna County.....	233,400	34.3	30.5	12.5	
Other county areas:				Luzerne County.....	347,400	41.4	33.5	23.6	
Cumberland County (entire Fayetteville SMSA).....	223,100	20.1	18.9	Monroe County.....	52,300	13.1	11.5	13.9	
Wake County.....	256,600	40.3	27.4	Philadelphia, Pa.-N.J. SMSA.....	4,809,900	1,090.6	991.1	10.0	
				Bucks County, Pa.....	448,200	100.9	92.6	9.0	
<b>OHIO</b>				Chester County, Pa.....	288,200	60.2	57.6	4.5	
Akron SMSA.....	671,300	159.2	192.4	Delaware County, Pa.....	589,400	132.8	136.1	-2.4	
Portage County.....	131,200	24.3	22.4	Montgomery County, Pa.....	632,100	209.7	179.8	16.6	
Summit County.....	540,100	134.9	170.0	Philadelphia County, Pa.....	1,841,800	252.4	233.2	8.2	
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,800	295.5	266.7	Burlington County, N.J.....	346,700	109.4	90.4	21.0	
Clermont County, Ohio.....	104,700	17.7	16.6	Camden County, N.J.....	476,700	170.4	152.0	12.1	
Hamilton County, Ohio.....	902,000	227.1	204.6	Gloucester County, N.J.....	186,900	54.8	49.4	10.9	
Warren County, Ohio.....	86,900	13.7	14.5	Pittsburgh SMSA.....	2,333,600	470.8	421.0	11.8	
Campbell County, Ky.....	85,000	9.0	8.1	Allegheny County.....	1,532,100	361.7	320.2	13.0	
Kenton County, Ky.....	130,400	15.9	13.1	Beaver County.....	209,200	37.8	35.4	6.8	
Balance of SMSA <sup>2</sup> .....	67,000	12.1	9.8	Washington County.....	213,700	24.4	23.7	3.0	
Cleveland SMSA.....	1,984,100	583.2	(NA)	Westmoreland County.....	378,500	46.9	41.7	12.5	
Cuyahoga County.....	1,620,600	496.7	457.7	Other county areas:					
Geauga County.....	66,700	18.9	17.3	Berks County (entire Reading SMSA).....	304,500	49.3	43.9	12.3	
Lake County.....	202,200	47.1	41.5	Dauphin County.....	226,800	29.9	27.1	10.3	
Medina County.....	94,600	20.5	(NA)	Erie County (entire Erie SMSA).....	273,700	76.1	77.5	-1.8	
Columbus SMSA.....	1,067,000	220.9	(NA)	Lancaster County (entire Lancaster SMSA).....	337,900	38.9	40.9	-4.9	
Delaware County.....	50,400	6.3	8.7	York County.....	284,000	35.5	34.4	3.2	
Fairfield County.....	82,500	8.5	(NA)						
Franklin County.....	859,100	190.7	172.2						
Balance of SMSA <sup>2</sup> .....	75,000	15.4	10.3						
Dayton SMSA.....	844,800	203.6	185.5	49.5					
Greene County.....	126,300	23.5	26.5	RHODE ISLAND					
Miami County.....	87,200	8.0	15.9	Providence--SEA A.....	768,400	205.3	196.7	4.4	
Montgomery County.....	595,400	168.6	138.4	Kent County.....	147,400	41.5	37.0	12.1	
Balance of SMSA <sup>2</sup> .....	35,900	3.5	4.7	Providence County.....	575,200	151.4	147.6	2.6	
				Balance of SMSA <sup>2</sup> .....	45,800	12.4	12.1	2.5	

See footnotes at end of table.

## QUARTERLY TAX REPORT

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**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1976, and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March			Area	Area population, 1974 <sup>1</sup>	Collections, 12 months ended March		
		1976	1975	Percent change			1976	1975	Percent change
<b>SOUTH CAROLINA</b>									
Other county areas:					UTAH				
Charleston County.....	259,900	35.0	32.6	7.4	St. Lake City-Ogden SMSA.....	765,800	139.4	(NA)	(NA)
Greenville County.....	265,800	45.1	(NA)	(NA)	Davis County.....	110,500	12.9	(NA)	(NA)
Richland County.....	249,300	38.9	32.6	19.3	Salt Lake County.....	500,900	104.3	92.3	13.0
					Weber County.....	132,500	19.2	16.9	13.6
					Balance of SMSA <sup>2</sup> .....	21,900	3.0	2.7	11.1
<b>TENNESSEE</b>									
Memphis, Tenn.-Ark.-Miss. SMSA.....	853,100	152.3	137.7	10.6	VIRGINIA (See also District of Columbia)				
Shelby County, Tenn.....	724,600	141.4	129.2	9.4	Norfolk-Virginia Beach-Portsmouth, Va.-N.C. SMSA.....	766,000	104.5	(NA)	(NA)
Crittenden County, Ark.....	50,000	3.9	3.4	14.7	Chesapeake city, Va.....	100,800	16.2	(NA)	(NA)
Balance of SMSA <sup>2</sup> .....	78,500	7.0	5.1	37.3	Norfolk city, Va.....	289,200	36.0	33.1	8.8
Nashville-Davidson SMSA.....	744,600	117.0	119.9	-2.4	Portsmouth city, Va.....	109,500	14.8	13.3	11.3
Davidson County.....	449,600	89.4	96.7	-7.5	Virginia Beach city, Va.....	209,200	36.4	21.5	369.3
Rutherford County.....	66,800	5.6	4.9	14.3	Balance of SMSA <sup>2</sup> .....	57,300	1.1	0.8	37.5
Sumner County.....	68,400	6.7	5.0	34.0	Richmond SMSA.....	569,500	(NA)	(NA)	(NA)
Balance of SMSA <sup>2</sup> .....	159,900	15.3	13.3	15.0	Chesterfield County.....	97,700	(NA)	(NA)	(NA)
Other county areas:					Henrico County.....	166,200	23.4	(NA)	(NA)
Hamilton County.....	264,700	48.5	45.8	5.9	Richmond city.....	233,100	28.3	(NA)	(NA)
Knox County.....	287,300	39.0	33.6	16.1	Balance of SMSA <sup>2</sup> .....	72,500	5.1	4.8	6.3
<b>TEXAS</b>									
Dallas-Fort Worth SMSA.....	2,498,500	616.1	569.0	8.3	WASHINGTON (See also Oregon)				
Collin County.....	88,800	17.2	15.0	14.7	Seattle-Everett SMSA.....	1,396,800	387.6	345.7	12.1
Dallas County.....	1,376,300	421.3	374.3	12.6	King County.....	1,135,600	329.0	290.4	13.3
Denton County.....	96,300	12.9	12.2	5.7	Snohomish County.....	261,200	58.6	55.3	6.0
Ellis County.....	51,400	6.7	6.2	8.1	Other county areas:				
Johnson County.....	54,900	5.8	5.3	9.4	Pierce County (entire Tacoma SMSA).....	397,800	82.0	68.1	20.4
Tarrant County.....	721,600	137.1	141.9	-3.4	Spokane County (entire Spokane SMSA).....	303,900	47.9	42.9	11.7
Balance of SMSA <sup>2</sup> .....	109,200	15.1	14.1	7.1	WEST VIRGINIA				
Boston SMSA.....	2,222,700	662.9	551.2	20.3	Other county area:				
Brazoria County.....	118,800	48.4	40.2	20.4	Kanawha County.....	223,700	27.6	25.5	8.2
Fort Bend County.....	71,300	23.5	20.2	16.3					
Harris County.....	1,899,800	558.6	466.0	19.9					
Montgomery County.....	79,900	20.1	15.4	30.5					
Balance of SMSA <sup>2</sup> .....	52,800	12.3	9.4	30.9					
San Antonio SMSA.....	979,900	141.7	126.9	11.7	WISCONSIN (see also Minnesota)				
Bexar County.....	911,700	132.9	118.9	11.8	Milwaukee SMSA.....	1,415,400	499.0	449.4	11.0
Balance of SMSA <sup>2</sup> .....	68,200	8.8	8.0	10.0	Milwaukee County.....	1,033,600	354.0	332.8	6.4
Other county areas:					Ozaukee County.....	62,400	22.3	18.5	20.5
El Paso County (entire El Paso SMSA).....	410,000	62.4	54.5	14.5	Washington County.....	73,400	23.6	22.1	6.8
Jefferson County.....	238,300	69.5	67.0	3.7	Waukesha County.....	246,000	99.1	76.0	30.4
Nueces County.....	244,700	65.3	49.7	31.4	Other county area:				
Travis County.....	353,500	105.5	93.1	13.3	Dane County (entire Madison SMSA).....	303,000	107.7	112.8	-4.5

- Represents zero or rounds to zero.

<sup>1</sup> Not available.<sup>2</sup> Population data are estimates from the Bureau of the Census, Current Population Reports, Series P-25, No. 517, May 1974.<sup>2</sup> See appendix for county areas in "Balance of SMSA."<sup>3</sup> Reflects change in timing of collections.<sup>4</sup> Portion of tax collections delayed pending judicial determination.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1976 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	1st quarter 1976 (thousand dollars)	12-month periods			1st quarter 1976 (thousand dollars)	12-month periods		
		Year ended March 1976 (thousand dollars)	Percent change from--	Year ended Dec. 1975		Year ended March 1976 (thousand dollars)	Percent change from--	Year ended Dec. 1975
United States, total <sup>1</sup> .....	7,126,630	26,309,849	3.3	7.8	2,033,404	8,439,063	1.1	3.3
Alabama.....	96,161	367,377	1.8	7.6	37,960	152,380	2.0	2.9
Alaska.....	(X)	(X)	(X)	(X)	6,480	23,822	13.9	41.3
Arizona.....	112,258	421,563	2.5	12.2	26,391	105,162	1.5	7.9
Arkansas.....	59,519	228,876	4.4	9.3	26,802	111,568	2.3	3.6
California.....	1,007,735	3,624,971	0.8	11.1	189,885	760,156	0.9	3.1
Colorado.....	71,297	290,963	3.8	6.4	22,553	95,265	1.9	3.8
Connecticut.....	214,830	2548,783	23.1	27.2	33,651	138,967	1.1	1.7
Delaware.....	(X)	(X)	(X)	(X)	6,194	28,834	-0.7	3.7
District of Columbia <sup>1</sup> .....	31,222	118,350	0.7	5.1	35,753	30,448	5.3	6.0
Florida.....	336,712	1,222,825	2.2	1.1	96,454	366,285	1.3	2.4
Georgia.....	155,487	598,423	3.5	6.7	57,647	230,588	1.7	1.2
Hawaii.....	78,611	304,249	0.9	9.8	37,589	328,944	39.6	345.2
Idaho.....	21,211	85,700	3.4	10.1	7,376	41,544	-2.2	2.6
Illinois.....	426,806	1,601,906	3.0	7.8	96,101	383,775	2.4	2.2
Indiana.....	230,003	881,938	3.6	0.4	62,015	249,620	3.1	3.3
Iowa.....	88,940	331,353	3.8	15.0	29,409	123,252	0.9	3.1
Kansas.....	78,541	287,585	5.4	11.6	23,047	98,954	4.8	6.7
Kentucky.....	120,112	396,915	5.7	8.6	41,565	173,169	-1.5	1.7
Louisiana.....	103,848	401,541	3.2	12.9	39,374	159,116	2.0	6.3
Maine.....	34,642	142,603	2.6	1.2	11,881	51,622	1.4	2.3
Maryland.....	110,570	414,055	3.0	7.6	43,564	178,898	1.1	2.5
Massachusetts.....	498,067	4294,149	415.3	418.4	351,708	3196,419	34.1	39.2
Michigan.....	291,112	1,001,381	-0.8	5-19.3	93,918	398,887	0.6	0.3
Minnesota.....	104,039	417,761	3.0	10.6	342,585	3177,936	6.9	324.5
Mississippi.....	104,964	399,650	3.4	5.2	21,224	120,527	-2.5	-4
Missouri.....	136,899	515,957	2.8	9.5	44,799	195,286	-	0.8
Montana.....	(X)	(X)	(X)	(X)	39,503	39,220	34.2	38.1
Nebraska.....	41,965	154,900	4.3	10.8	18,638	82,795	1.3	3.0
Nevada.....	25,318	96,698	2.8	9.5	6,375	27,132	2.7	7.2
New Hampshire.....	(X)	(X)	(X)	(X)	8,213	36,644	-1.0	0.6
New Jersey.....	6175,799	799,788	0.9	6.6	67,003	282,445	0.7	3.7
New Mexico.....	61,947	237,725	3.5	13.6	14,682	59,478	1.9	6.3
New York.....	7628,466	72,148,915	75.9	77.4	108,781	489,058	0.3	-4.1
North Carolina.....	116,276	448,093	3.7	5.4	65,979	272,504	1.6	1.5
North Dakota.....	29,619	105,787	4.2	13.6	5,364	26,958	8.2	8.6
Ohio.....	242,675	979,196	1.5	5.7	91,351	369,667	0.4	1.2
Oklahoma.....	46,423	177,834	3.5	11.6	28,420	115,327	1.3	4.6
Oregon.....	(X)	(X)	(X)	(X)	18,854	84,126	1.7	3.3
Pennsylvania.....	356,182	1,338,106	3.1	6.5	117,108	468,866	-0.2	5.2
Rhode Island.....	27,964	108,135	3.0	4.4	39,947	38,562	37.1	321.6
South Carolina.....	92,723	360,701	3.3	7.8	31,978	131,497	1.6	3.7
South Dakota.....	26,298	93,670	8.0	16.7	36,657	34,429	32.3	317.1
Tennessee.....	134,469	516,499	4.0	8.5	45,326	180,472	2.9	3.9
Texas.....	361,424	1,370,242	3.9	14.5	80,713	387,624	8-3.2	8-0.3
Utah.....	52,974	191,000	3.6	16.0	11,029	49,710	0.2	3.0
Vermont.....	7,449	27,023	1.9	-0.6	5,335	21,451	1.1	-0.9
Virginia.....	98,041	377,637	2.1	4.2	61,430	249,250	1.8	3.5
Washington.....	244,508	945,441	3.4	12.0	39,038	168,162	0.8	3.7
West Virginia.....	106,048	400,494	3.9	927.1	18,343	77,373	1.8	4.7
Wisconsin.....	148,907	571,655	3.8	14.3	37,367	160,526	1.7	3.1
Wyoming.....	18,791	79,786	2.6	20.2	5,798	24,811	2.5	9.6

See footnotes at end of table.

## QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, First Quarter of 1976 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses				
	1st quarter 1976 (thousand dollars)	12-month periods			1st quarter 1976 (thousand dollars)	12-month periods			
		Year ended March 1976 (thousand dollars)	Percent change from--			Year ended Dec. 1975	Year ended March 1975	Year ended March 1976 (thousand dollars)	Percent change from--
United States, total <sup>1</sup> .....	5,025,376	20,575,481	3.4	13.3	1,651,730	4,132,233	3.4		5.8
Alabama.....	45,696	201,781	2.5	15.1	12,028	36,930	-19.7		2.6
Alaska.....	33,699	134,121	6.8	71.8	2,174	11,095	11.0		30.8
Arizona.....	36,689	152,382	0.4	-3.4	1016,022	1048,332	104.7		1022.5
Arkansas.....	38,516	143,675	4.8	14.7	10,640	41,928	2.6		3.9
California.....	636,279	2,827,713	5.5	1136.1	235,847	368,226	3.4		11.7
Colorado.....	72,667	317,482	1.6	16.0	15,799	37,456	-0.1		-3.1
Connecticut.....	128,918	125,101	1233.9	1251.1	15,607	62,160	9.0		20.5
Delaware.....	34,208	143,294	4.2	27.3	4,524	18,062	2.5		6.0
District of Columbia <sup>2</sup> .....	1349,662	13165,521	137.9	1312.7	1411,607	1415,815	1423.7		1410.3
Florida.....	(X)	(X)			(X)	19,254	211,495	0.9	1.6
Georgia.....	83,105	396,560	2.0	7.0	22,107	48,716	10.6		7.2
Hawaii.....	41,989	180,386	0.8	11.0	(X)	(X)	(X)		(X)
Idaho.....	21,887	99,669	2.4	25.9	7,126	25,615	3.5		11.9
Illinois.....	331,616	1,195,998	3.0	7.8	133,474	334,291	2.0		6.7
Indiana.....	108,098	386,213	0.8	-4.2	38,468	78,658	1.7		5.4
Iowa.....	132,728	384,409	2.4	9.7	80,195	115,616	9.7		3.4
Kansas.....	54,874	175,167	3.2	11.9	23,529	49,857	2.2		6.7
Kentucky.....	57,150	281,536	4.3	16.1	20,509	43,539	-0.4		-4.4
Louisiana.....	21,630	124,465	0.9	1140.5	159,808	1535,657	1523.9		1524.2
Maine.....	11,080	48,685	3.0	16.2	11,387	19,449	-10.4		-8.2
Maryland.....	138,176	697,087	1.3	11.5	39,219	75,410	0.7		-1.0
Massachusetts.....	16288,492	161,092,068	168.3	168.8	13,601	62,094	-5.2		15.9
Michigan.....	7228,822	171,037,100	179.1	1716.9	88,658	177,620	-1.7		0.6
Minnesota.....	186,986	836,531	-2.7	6.6	27,214	93,946	-9.9		28.6
Mississippi.....	25,650	99,865	10.2	29.6	4,385	27,033	3.1		4.1
Missouri.....	81,224	329,649	0.9	8.6	32,825	98,086	-0.6		4.5
Montana.....	26,123	94,762	2.4	12.7	4,500	10,749	0.9		2.9
Nebraska.....	26,598	92,041	11.4	19.4	23,343	34,984	4.4		5.9
Nevada.....	(X)	(X)	(X)	(X)	7,596	16,827	5.1		5.5
New Hampshire.....	18729	185,553	18-14.2	18-36.6	8,006	16,940	-7.5		-9.3
New Jersey.....	15,319	48,754	3.1	5.9	6 1982,470	19180,323	1915.4		1911.2
New Mexico.....	9,524	58,296	-0.3	5.4	14,106	27,417	18.7		-1.4
New York.....	1,024,307	3,948,808	3.6	10.0	694,000	298,166	1.4		2.4
North Carolina.....	136,737	564,412	0.6	1.0	79,081	98,169	9.9		11.8
North Dakota.....	24,398	69,143	-0.2	21.4	810,249	821,158	812.8		816.7
Ohio.....	109,513	484,208	-0.2	3.7	17,137	192,263	-3.0		-6.8
Oklahoma.....	49,909	204,042	4.5	37.6	54,922	94,341	2.8		4.3
Oregon.....	94,292	461,972	3.4	20.8	1522,285	1569,621	1510.1		1512.3
Pennsylvania.....	278,354	1,030,378	1.9	1.2	19131,584	19253,663	1928.1		1927.3
Rhode Island.....	15,933	85,665	3.8	8.6	7,048	14,985	-8.6		-17.3
South Carolina.....	42,652	229,792	2.6	7.7	815,732	829,117	857.0		856.6
South Dakota.....	(X)	(X)	(X)	(X)	6,432	17,288	12.8		25.1
Tennessee.....	5,113	19,979	7.0	16.0	16,266	84,473	2.2		3.1
Texas.....	(X)	(X)	(X)	(X)	44,145	219,829	-4.7		-5.1
Utah.....	2032,434	20127,547	206.9	2026.9	8,804	15,662	-1.9		7.5
Vermont.....	12,856	53,186	-2.0	-5.6	8,055	16,007	2.9		1.8
Virginia.....	128,257	604,294	3.2	13.4	25,226	86,466	-3.9		-1.4
Washington.....	(X)	(X)	(X)	(X)	48,284	68,128	4.1		1.9
West Virginia.....	31,707	132,004	1.9	19.0	5,179	34,115	0.3		1.9
Wisconsin.....	240,442	946,708	1.1	11.7	29,050	94,949	3.2		7.3
Wyoming.....	(X)	(X)	(X)	(X)	3,830	15,322	-3.1		-0.7

Note: Because of rounding, detail may not add to total. Differences between collections of successive periods may arise from any number of factors. See text for discussion of these factors.

<sup>1</sup>Represents zero or rounds to zero. <sup>2</sup>X Not applicable.

<sup>1</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1. <sup>2</sup>Tax rate increased from 6.0% to 7.0% effective April 1, 1975 and procedural change in collection of tax was effective Jan. 1, 1976. <sup>3</sup>Reflects motor fuel sales tax increases as follows: District of Columbia, 8 to 10 cents per gallon effective Nov. 11, 1975; Hawaii, 5 to 8.5 cents per gallon effective May 1, 1975; Massachusetts, 7-1/2 to 8-1/2 cents per gallon effective July 1, 1975; Minnesota, 7 to 9 cents per gallon effective June 1, 1975; Montana, 7 to 7-3/4 cents per gallon effective July 1, 1975; Rhode Island, 8 to 10 cents per gallon effective June 1, 1975; South Dakota, 7 to 8 cents per gallon effective March 31, 1975.

<sup>4</sup>Tax rate increased from 3% to 5% effective Nov. 12, 1975. <sup>5</sup>Food and prescription drugs exempted from 4% general sales tax effective Jan. 1, 1975. <sup>6</sup>Estimated. Actual figures are unavailable. <sup>7</sup>Procedural change in collection of tax, effective March 1, 1976, used accelerated collections. <sup>8</sup>Reflects change in timing of collections. <sup>9</sup>Reflects increased yield of business and occupation tax which applies to sale of coal products. <sup>10</sup>Reflects increase in State share of motor vehicle license taxes from 25% to 50% effective June 11, 1975.

<sup>11</sup>Due to legal changes regarding withheld taxes, refunds in 1974 were higher than normal. <sup>12</sup>Tax on dividends was restored and tax rates were increased applicable to tax years beginning on or after Jan. 1, 1975. <sup>13</sup>Exemption and rate changes became effective for tax years beginning on or after Jan. 1, 1975. <sup>14</sup>Vehicle registration fees were increased effective Nov. 11, 1975. <sup>15</sup>Automobile registration required every 2 years.

<sup>16</sup>Tax rate increases, changes in deductions and a 7-1/2% surtax became effective for taxable years beginning after Dec. 31, 1975. <sup>17</sup>Tax rate increased from 3.9% to 4.6% effective May 1, 1975. <sup>18</sup>Commuters income tax declared unconstitutional by U.S. Supreme Court in March 1975. Collections reported since that time reflect mostly the intangibles tax on interest and dividends. <sup>19</sup>Increase in fees was effective Jan. 1, 1976.

<sup>20</sup>Tax rate increases were effective Jan. 1, 1975.

## APPENDIX

### COUNTY AREAS COMPRISING "BALANCE OF SMSA"

Listed below are the component county areas in each "Balance of SMSA" in table 2 of this report.

Standard metropolitan statistical area	County areas in "Balance of SMSA"
Birmingham, Ala.....	St. Clair and Shelby Counties
Denver-Boulder, Colo.....	Douglas and Gilpin Counties
Washington, D.C.-Md.-Va.....	Fairfax city, Falls Church city and Loudoun County, Va.
Jacksonville, Fla.....	Baker, Clay, Nassau, and St. Johns Counties
Orlando, Fla.....	Osceola County
Atlanta, Ga.....	Butts, Cherokee, Douglas, Fayette, Forsyth, Henry, Newton, Paulding, Rockdale, and Walton Counties
Indianapolis, Ind.....	Boone, Hancock, Morgan, and Shelby Counties
Louisville, Ky.-Ind.....	Bullitt and Oldham Counties, Ky.
Minneapolis-St. Paul, Minn.-Wisc.....	Carver, Chisago, Scott, and Wright Counties, Minn. and St. Croix County, Wisc.
Kansas City, Mo.-Kans.....	Cass, Platte, and Ray Counties, Mo.
St. Louis, Mo.-Ill.....	Clinton and Monroe Counties, Ill.
Rochester, N.Y.....	Orleans County
Greensboro-Winston Salem-High Point, N.C.....	Stokes and Yadkin Counties
Cincinnati, Ohio-Ky.-Ind.....	Boone County, Ky. and Dearborn County, Ind.
Columbus, Ohio.....	Madison and Pickaway Counties
Dayton, Ohio.....	Preble County
Toledo, Ohio-Mich.....	Fulton and Ottawa Counties, Ohio
Oklahoma City, Okla.....	Canadian, McClain, and Pottawattomie Counties
Tulsa, Okla.....	Creek, Mayes, Osage, Rogers, and Wagoner Counties
Providence-R.I. State Economic Area A.....	Bristol County
Memphis, Tenn.-Ark.-Miss.....	Tipton County, Tenn. and De Soto County, Miss.
Nashville-Davidson, Tenn.....	Cheatham, Dickson, Robertson, Williamson, and Wilson Counties
Dallas-Fort Worth, Tex.....	Hood, Kaufman, Parker, Rockwall, and Wise Counties
Houston, Tex.....	Liberty and Waller Counties
San Antonio, Tex.....	Comal and Guadalupe Counties
Salt Lake City-Ogden, Utah.....	Tooele County
Norfolk-Virginia Beach-Portsmouth, Va.-N.C....	Suffolk city, Va. and Currituck County, N.C.
Richmond, Va.....	Charles city, Goochland, Hanover, and Powhatan Counties